SCHEDULE OF TAXES.

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
1	Consolidated rate on buildings.	(a) Buildings other than shops. (b) Shops ..	Nine per cent on the annual letting value .. Seven per cent on the annual letting value ..	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consents to the levy of the tax, to pay 3 per cent representing water rate, (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes. (d) Buildings the annual letting value of which is Rs. 16 or less and which is the sole ratable property of the owner. (e) Buildings which are the property of the Municipality.	In advance in July of every year or at the option of the person liable in two equal instalments in advance in July and January every year.
2	Tax on vacant lands.	Vacant land ..	Four annas for every 100 square yards ..	Same as above, excepting Exemption (d).	Do
3	Tax on vehicles and animals.	All vehicles and animals kept for use within Municipal limits.	VEHICLES AND TAX. — YEARLY, Rs. a. p. (1) Four-wheeled carriage on springs drawn by two horses .. .. 10 0 0 (2) Four-wheeled carriage drawn by one horse or a pair of horses below 13 hands or by bulls or bullocks .. .. 6 0 0 (3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks .. 5 0 0 (4) Bicycle or tricycle or rickshaw .. 3 0 0 (5) Two-wheeled carts not mounted on springs drawn by double bullocks 3 0 0 (6) Two-wheeled carts not mounted on springs drawn by single bullock .. 2 0 0 (7) Motor car .. .. .. 30 0 0 (8) Motor cycle .. .. .. 15 0 0 ANIMALS AND TAXES. — YEARLY. Rs. a. p. (1) Horse over 13 hands .. .. 6 0 0 (2) Horse of or under 13 hands or mule .. .. .. 3 0 0 (3) Bull or Bullock 1 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja. (b) Vehicles and animals the property of Government unless Government consent to the levy of the tax. (c) Vehicles and animals belonging to the Municipality. (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869. (e) Juvenile vehicles such as perambulators, etc. (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale. (g) Conveyance in transit or staying with in Municipal limits not longer than thirty days in any half-year. (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed on out-door duties and cycles belonging to the out-door subordinates of the City Improvement Trust Board and Sub-Assistant Surgeons in charge of L. F. Dispensaries in the City. Provided that not more than one vehicle and animal shall be exempted without the special permission of the Municipal Council.	Do
4	Toll on vehicles and animals.	All vehicles and animals of the description given in column 4 entering the Municipal limits.	PARTICULARS. — RATE OF TOLLS, Rs a. p. On every four-wheeled carriage on spring .. .. .. 0 6 0 On every two-wheeled carriage on spring .. .. 0 3 0 On every hackney or cart drawn by men, bulls or bullocks, horses, asses or mules (laden) 0 3 0	(a) Carriages, carts and animals the property of or employed by Government or the Municipal Council or licensed or registered by the Municipal Council. (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government stores or of any other Government property or the property of His Highness the Maharaja.	

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
		provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight.	PARTICULARS. RATE OF TOLLS. Rs. a. p. On every hackney or cart drawn by bulls, bullocks, horses, asses or mules (unladen) .. .. 0 1 6 On every buffalo, bull or bullock (laden) .. .. 0 0 6 On every horse over 12 hands, unladen or ridden .. .. 0 1 6 On every horse over 12 hands, laden or ridden .. .. 0 9 6 On every elephant .. .. 0 12 0 Do camel .. .. 0 1 6 Do bicycle or tricycle .. .. 0 0 6 Do motor car .. .. 0 3 0 Do motor cycle .. .. 0 3 0 Do Rickshaw 0 3 0	(a) Vehicles and animals (whether owned or hired) used for the passage of Military, or Police Officers on duty or the conveyance or passage of any property or person in their custody.	
5	Octroi ..	The articles mentioned in the next column when imported into Municipal limits.	(1) Cocoanuts, fresh, each .. 0 0 1 (2) Do dry measured .. 0 8 0 (3) Sugar, ,, .. 0 4 6 (4) Jaggory ,, .. 0 2 0 (5) Ghee ,, .. 0 8 0 (6) Butter ,, .. 0 1 0 B. (7) Oil per measured .. 0 2 0 (8) Kerosene oil, tin .. 0 2 0 (9) Oil seeds per candy .. 0 4 0 C. (10) Wood of 1st class quality and neero. Re. 1 per 12 cubic feet or less and Re. 2 for more than 12 cubic feet up to 25 cubic feet. Wood of 1st class quality and neero, Re. 0-1-3 for every additional cubic feet above 25 cubic feet (11) Teakwood of inferior quality. Re. 0-8-0 per 25 cubic feet or less. Teak wood of inferior quality Re. 0-0-4 for every cubic feet above 25 cubic feet. (12) Junglewood of inferior quality Re. 0-8-0 per 25 cubic feet or less. Junglewood of inferior quality Re. 0-0-4 for every cubic feet above 25 cubic feet. (13) Chunam ears .. .. 0 1 6 D. (14) Tobacco, local, manufactured .. 3 0 0 (15) ,, foreign, manufactured .. 3 3 0 E. (16) Piece-goods and other textile fabrics, such as cloth not including made-up clothing drapery and haberdashery .. .. 1 9 0 per cent.	(1) Personal effects of travellers' articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned to the property thereto mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the Bonded Warehouse as provided in the bye-laws. Provided that if such goods be not exported, they shall pay the full duty. (3) Six green cocoanuts, 6 dry cocoanuts, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a Railway train. (4) Goods imported by and on behalf of the Peralakhery army Mills. (5) *Bona fide* Khaddar imported into the City (Vide Government Proceedings No. L. 1888-111, 28-29, dated 26th January 1927).	Time of import of goods into Municipal limits.
	Drainage Cess ..	Buildings ..	Half per cent on the annual letting value, subject to a minimum of eight annas and maximum of Rs. 3 per building	Buildings no portion of which lies within 60 feet of an underground or surface drain intended for the disposal of sewage.	In each year in July of every year at the option of the person liable in two equal instalments in advance in July and January every year.

C. S. KUPPUSWAMY IYENGAR,
President.